



Connecticut State Board of Accountancy

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PUBLIC SESSION **ENFORCEMENT AGENDA** **April 7, 2010**

I. REQUESTING SETTLEMENT APPROVAL

A. Licensing Related Cases (failure to renew on time/fail to undergo/file quality review on time)

2009163-3340 and 2009164-3341 Thomas DeBrizzi – practicing without a permit and license
Mr. DeBrizzi was utilizing the title CPA in connection with preparing tax returns without a license or firm permit since both lapsed, December 31, 2005. *Requesting settlement approval for payment of \$1,915 in back licensing fee, a \$2,500 penalty, and application for reinstatement of his individual license and firm permit.*

2010008-3357 Kaskie Plude & Company, LLC – late filing of quality review report/acceptance
The firm failed to undergo and file its 2008 review on time. *Requesting settlement approval for \$250*

2010022-3370 Howard Burtis -late filing of quality review for 2006 and failure to undergo quality review in 2009. Mr. Burtis has re-enrolled in the CSCPA program and is scheduled to undergo quality review in 2010 for the period covering 2007-2010. *Requesting settlement approval for penalty of \$1,000 and rescheduling 2009 quality review to 2010.*

2010045-3394 Ralph Deleo– failure to renew individual license on time
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010046-3395 Robert Houlihan– failure to renew individual license on time
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010051-3400 Larry Parkinson– failure to renew individual license on time
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010054-3404 Walter Fulton- failure to register certificate in 2009
Requesting settlement approval for \$40 for 2010 registration and \$100 penalty

2010055-3405 and 2010056-3406 Teja Shariff - failure to renew individual license and firm permit
Requesting settlement approval for a \$250 penalty and reinstatement of the firm's firm permit as of January 2, 2010 and a \$150 penalty and reinstatement of the individual license as of the acceptance of this settlement.

I. REQUESTING SETTLEMENT APPROVAL (CONTINUED)

A. Licensing Related Cases (failure to renew on time/fail to undergo/file quality review on time)

2010060-3410 John Lutz – failure to renew individual license on time

Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010064-3414 Katherine Reeves – failure to renew individual license on time

Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010067-3417 Graf Repetti & Co., LLP - failure to renew firm permit

Requesting settlement approval for \$250 penalty and reinstatement with lapse in firm permit

2010071-3421 Terry Grossman– failure to renew individual license

Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010072-3422 Schneider Downs & Co., Inc-failure to renew firm permit

Requesting settlement approval for \$250 penalty and reinstatement with lapse in firm permit

2010075-3425 Brian LaMorte – failure to register certificate in 2009

Requesting settlement approval for \$40 for 2010 registration and \$100 penalty

2010077-3427 John Ellingsen – failure to renew individual license on time

Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010079-3429 Mahoney Sabol & Company, LLC– failure to renew firm permit on time

The firm continued to conduct approximately 15 attest engagements without a firm permit after the license lapsed on December 31, 2009. *Requesting settlement approval for \$1,500 penalty and reinstatement of the firm's firm permit as of January 2, 2010*

2010081-3431 James George - failure to renew firm permit and individual license on time

The firm continued to conduct approximately 3 attest engagements without a firm permit after the license lapsed on December 31, 2009. *Requesting settlement approval for a \$300 penalty and reinstatement of the firm's firm permit as of January 2, 2010 and a \$250 penalty and reinstatement of the individual license as of the acceptance of this settlement.*

I. REQUESTING SETTLEMENT APPROVAL

B. Non-Licensure Based Cases

2003011-2449 Paul Greenberg - knowingly misrepresenting the status of clients as “non-related parties” to the Department of Social Services on the Annual Reports of Long-term Care Facility from 1991 through 1994 and knowingly misrepresenting the employment status of two employees of the Gaylordsville Rest Home on the Annual Report of Long-term Care Facility for the years 1998 and 1999.

Counsel requests settlement approval as follows:

ORDER

Pursuant to Connecticut General Statutes, sections 20-280b and 20-281a, the Connecticut State Board of Accountancy ORDERS that:

1. Respondents practice of public accountancy shall be limited for a period of five (5) years, in the following manner:

Respondent shall not represent clients in any matters involving the Connecticut Department of Social Services, especially those in which he would be prepare cost reports or annual reports of long term care facilities or otherwise make representation to the Connecticut Department of Social Services which would determine the reimbursement rate or amount paid to clients by the State of Connecticut

2. Respondent shall submit a notarized affidavit with his application for renewal of his Connecticut CPA license each year, accurately stating, under penalty of perjury, that he is observing the practice limitation imposed under the terms of this settlement and does not engage in such practice.
3. A letter of admonishment from the Board shall be placed in the Respondents file.
4. The respondent shall earn 8 hours of CPE in ethics and/or professional responsibility by December 31, 2010, and send proof of his in-person attendance of the course(s) necessary to satisfy this term of the agreement.
5. The respondent shall pay \$7,500, by check made payable to the Treasurer of the State of Connecticut by 4 PM on March 30, 2010.

II . RECOMMENDING DISMISSAL**2009149-3325 Alan Clavette** – negligence in estate accounting

Respondent submitted a detailed reply to the allegations of failing to provide accounting services to the Estate of Mrs. Malley in accordance with an “engagement agreement” and responding to the claims that he was withholding client records. Counsel has determined that the initial communication between the respondent and the executor of the estate was not an engagement agreement and that the records involved are not source documents. This was a complicated estate matter which stretched over 10 years and involved beneficiaries suing one another. ***Requesting dismissal; no probable cause; no violation found***

2009152-3328 Michael Plude – failure to return client records

Mr. Plude demonstrated, at the compliance meeting held regarding this matter, that he had provided all records in his possession to Ms. Carone, the complainant, upon her request. He provided copies of all of these records to counsel who went over them with the complainant. ***Requesting dismissal; no probable cause; no violation found***

2009157-3333 O'Connell Pace and Company – failure to provide client records

Requesting dismissal; no probable cause; no violation found

II. REQUESTING DISMISSAL (CONTINUED)

2010002-3348 Andrew Kravitz – using the title CPA in violation of settlement with the Board
Mr. Kravitz surrendered his license to the Board in 2002. The complainants allege that he is practicing tax work as a CPA and claimed to be a licensed CPA when he applied for his job at the Manchester Housing Authority. The Housing Authority dismissed him for performance related deficiencies in February 2010. While the complainants say that they believed he was a CPA, there is no evidence to support the claim. *Requesting dismissal; no probable cause; no violation found*

2010028-3376 Thomas Murphy, III - failure to undergo and submit quality review
Mr. Murphy reviewer was delayed in issuing the report. Mr. Murphy submitted the report to the Board as soon as he received the report. *Requesting dismissal; no probable cause; no violation found*

2010044-3393 Donna Cashman– failure to renew individual license
Respondent was not required to hold a Connecticut license during the lapse period. She submitted a notarized affidavit stating that she has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal; no probable cause; no violation found*

2010048-3397 Irene Kuring – failure to renew individual license
Respondent was not required to hold a Connecticut license during the lapse period. She submitted a notarized affidavit stating that she has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal no probable cause; no violation found*

2010084-3434 Eliot Bassin– failure to renew individual license
Respondent was not required to hold a Connecticut license during the lapse period. He submitted a notarized affidavit stating that he has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal; no probable cause; no violation found*

2010086-3436 Kenneth Brewer – failure to renew individual license
Respondent was not required to hold a Connecticut license during the lapse period. He submitted a notarized affidavit stating that he has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal; no probable cause; no violation found*

2010089-3439 Parmelee Poirer & Associates, LLP – failure to renew firm permit
Respondent was not required to hold a Connecticut firm permit during the lapse period. The firm submitted a notarized affidavit stating that it has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal; no probable cause; no violation found*

2010090-3440 Jonathan Cort– failure to renew
Respondent was not required to hold a Connecticut license during the lapse period. He submitted a notarized affidavit stating that he has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal; no probable cause; no violation found*

II. REQUESTING DISMISSAL (CONTINUED)

2010091-3441 Jeron Alston – failure to renew

Respondent was not required to hold a Connecticut license during the lapse period. He submitted a notarized affidavit stating that he has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal; no probable cause; no violation found*

2010092-3442 Michelle Andree – failure to renew

Respondent was not required to hold a Connecticut license during the lapse period. She submitted a notarized affidavit stating that she has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal; no probable cause; no violation found*

2010094-3444 Lisa Safian – failure to renew

Respondent was not required to hold a Connecticut license during the lapse period. She submitted a notarized affidavit stating that she has not used the title CPA or practiced public accountancy in the State of Connecticut since December 31, 2009. *Requesting dismissal; no probable cause; no violation found*

III . REQUESTING ISSUANCE OF SUBPOENA

2010009-3358 BDO Seidman, LLP

BDO Seidman, LLP performed the 2006 and 2007 and 2008 audits of the financial statements of Ascot Partners. Ascot Partners invested the majority of its assets with Bernard Madoff. The town of Danbury, Connecticut, lost approximately \$2 million of its pension assets investing through Ascot Partners. Many other municipalities and individuals suffered similar losses.

Requesting subpoena of the audits for 2006, 2007, and 2008 and all supporting documentation.

IV . STATUS REPORT

2008038-3144 Michael Plude – compliance meeting held

The respondent demonstrated compliance with the applicable law with regard to many of the potential charges. Counsel for the Board and the respondent are reviewing the remaining potential charges and discussing the possibility for settlement of those charges.

2009027-3198 Teplitzky & Company– compliance with subpoena

The respondent has complied with the Board subpoena issued. Counsel is reviewing the documents.